

IN THE UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

v.

PAUL M. DAUGERDAS, ERWIN MAYER,  
DONNA GUERIN, DENIS FIELD, RAYMOND  
CRAIG BRUBAKER, and DAVID PARSE,

Defendants.

ECF CASE

Case No.: S3 09 Cr. 581 (WHP)

**DECLARATION OF CAROLINE RULE IN SUPPORT OF  
DEFENDANT DENIS M. FIELD'S MOTION SEEKING  
DISCOVERY AND A HEARING CONCERNING GOVERNMENTAL  
INTERFERENCE WITH HIS SIXTH AMENDMENT RIGHT TO COUNSEL  
AND HIS FIFTH AMENDMENT RIGHT TO DUE PROCESS**

CAROLINE RULE, pursuant to 28 U.S.C. § 1746, declares under penalty of perjury that the following is true and correct:

1. I am a member of the law firm of Kostelanetz & Fink LLP, counsel for the defendant, Denis M. Field, in the above-captioned matter.
2. I am fully familiar with the facts set forth in this declaration and, unless otherwise stated, make each statement contained in this declaration based on my own personal knowledge or upon my review of the files in this matter.
3. Attached hereto as Exhibit A is a true and correct copy of a letter agreement between BDO Seidman, LLP and Denis Field, entitled Understanding Regarding Continuing Employment

with BDO Seidman, LLP, dated October 19, 2003, and signed by Dennis Fusco on behalf of BDO Seidman, LLP.

4. Attached hereto as Exhibit B is a true and correct copy of a letter from Paul D. DeNard of the Internal Revenue Service to William Gardner of Morgan, Lewis & Bockius LLP, dated October 30, 2003.

5. Attached hereto as Exhibit C is a true and correct copy of an email message from Barbara Taylor of BDO Seidman, LLP to Alan Griffith et al., members of BDO Seidman, LLP, regarding "Personal Legal Fees," dated October 16, 2003.

6. Attached hereto as Exhibit D is a true and correct copy of a Declaration of Robert Warren, dated May 20, 2010, regarding an April 17, 2010 interview of Robert C. Marinella.

7. Attached hereto as Exhibit E is a true and correct copy of a Declaration of Michael Anthony, dated May 21, 2010, regarding an April 11, 2010 interview of Steven Pierson.

8. Attached hereto as Exhibit F is a true and correct copy of a Declaration of Robert Warren, dated May 20, 2010, regarding an April 18, 2010 interview of Terence Kelly.

9. Attached hereto as Exhibit G is a true and correct copy of a letter from Lawrence M. Hill of White & Case to Maureen C. Davis at the Internal Revenue Service, dated April 24, 2002.

10. Attached hereto as Exhibit H is a true and correct copy of a Pretrial Diversion Agreement entered into between the United States and BDO Seidman, LLP, in the United States District Court for the Southern District of Illinois, filed on April 12, 2002.

11. Attached hereto as Exhibit I is a true and correct copy of excerpts from a deposition of Jack Weisbaum taken in an arbitration matter entitled Bee and Dicker v. BDO Seidman, LLP, on February 24, 2005.

12. Attached hereto as Exhibit J is a true and correct copy of a draft of minutes of a BDO Seidman, LLP Board of Directors Meeting Executive Session, dated December 6-7, 2003.

13. Attached hereto as Exhibit K is a true and correct copy of an email message from James Wing, Esq. to Denis Field, regarding "Meeting with Charlie Bee and his counsel, Bruce Zimet," dated June 24, 2004.

14. Attached hereto as Exhibit L is a true and correct copy of the Prepared Testimony of Commissioner of Internal Revenue Mark W. Everson Before the Senate Finance Committee Hearing on Corporate Tax Shelters, dated October 21, 2003.

15. Attached hereto as Exhibit M is a true and correct copy of minutes of a BDO Seidman, LLP Board of Directors Meeting Executive Session, dated February 3, 2004.

16. Attached hereto as Exhibit N is a true and correct copy of a memorandum to the file by Toby Vick, Esq., memorializing a telephone message with Barbara Taylor of BDO Seidman, LLP, dated March 29, 2004.

17. Attached hereto as Exhibit O is a true and correct copy of an email message from Yvette Harmon of McGuire Woods LLP to Denis Field, regarding a telephone conversation with Barbara Taylor of BDO Seidman, LLP, dated March 4, 2004.

18. Attached hereto as Exhibit P is a true and correct copy of an email message from Yvette Harmon of McGuire Woods LLP to Denis Field, regarding a voicemail message from Barbara Taylor of BDO Seidman, LLP, dated March 15, 2004.

19. Attached hereto as Exhibit Q is a true and correct copy of an Amended Partnership Agreement of BDO Seidman, LLP, dated March 24, 2004.

20. Attached hereto as Exhibit R is a true and correct copy of a Settlement Agreement and Mutual Release between BDO Seidman, LLP and Denis M. Field, dated December 18<sup>th</sup>, 2004.

21. Attached hereto as Exhibit S is a true and correct copy of an undated draft Settlement Agreement and Mutual Release between BDO Seidman, LLP and Denis M. Field.

22. Attached hereto as Exhibit T is a true and correct copy of a letter from Ira G. Greenberg, Esq. of Edwards & Angell LLP to Thomas R. Langan, Esq. of Dempsey & Langan, regarding “Field v. BDO Seidman, LLP,” dated September 13, 2004.

23. Attached hereto as Exhibit U is a true and correct copy of an email message from Barbara Taylor of BDO Seidman, LLP to Marta Stein of McGuire Woods, regarding “Settlement Agreement,” dated January 11, 2005.

24. Attached hereto as Exhibit V is a true and correct copy of a Joint Defense Agreement between Denis Field and BDO Seidman, LLP, dated December 14, 2004.

25. Attached hereto as Exhibit W is a true and correct copy of a letter from Deborah A. Butler of the Internal Revenue Service to Hon. Joel Gerber, Chief Judge, United States Tax Court, dated June 28, 2005.

26. Attached hereto as Exhibit X is a true and correct copy of excerpts from a hearing before the American Arbitration Association in the matter of Bee and Dicker v. BDO Seidman, LLP, dated September 15, 2008.

27. Attached hereto as Exhibit Y is a true and correct copy of a Declaration of James D. Wing, filed in the matter of Bee v. BDO Seidman, LLP, Case No. 502006CA005820, in the Circuit Court of Palm Beach County, Florida, dated November 13, 2006.

28. Attached hereto as Exhibit Z is a true and correct copy of a letter from Ellis L. Reemer, Esq. of DLA Piper to Robert Plotkin, Esq. of McGuire Woods, dated July 9, 2007.

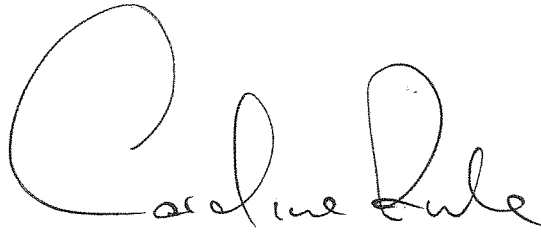
29. Attached hereto as Exhibit AA is a true and correct copy of an Interim Agreement and Undertaking between BDO Seidman, LLP and Denis M. Field, dated January 1, 2008.

30. Attached hereto as Exhibit BB is a true and correct copy of a letter from Barbara Taylor of BDO Seidman, LLP to Robert S. Fink, Esq. of Kostelanetz & Fink, LLP, dated February 3, 2010.

31. Attached hereto as Exhibit CC is a true and correct copy of a letter from the American Bar Association to Congressional Representatives, dated November 8, 2007.

32. In or around December of 2009, I had a conversation with Nanette Davis, Esq. of the Department of Justice, during which Ms. Davis told me that she was “quite familiar” with the terms of Mr. Field’s agreement with BDO Seidman, LLP regarding indemnification or advancement of Mr. Field’s legal fees and expenses by BDO Seidman, LLP.

Dated: New York, New York  
June 23, 2010

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Caroline Rule